

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DUKE ENERGY)	
KENTUCKY, INC. FOR: 1) AN ADJUSTMENT OF)	
THE ELECTRIC RATES; 2) APPROVAL OF AN)	
ENVIRONMENTAL COMPLIANCE PLAN AND)	
SURCHARGE MECHANISM; 3) APPROVAL OF)	CASE NO.
NEW TARIFFS; 4) APPROVAL OF ACCOUNTING)	2017-00321
PRACTICES TO ESTABLISH REGULATORY)	
ASSETS AND LIABILITIES, AND 5) ALL OTHER)	
REQUIRED APPROVALS AND RELIEF)	

ORDER

This matter arises on the separate petitions for rehearing filed by Duke Energy Kentucky, Inc. (Duke Kentucky), and the Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention (Attorney General), of certain aspects of the Commission's April 13, 2018 Order (Final Order), which among other things, approved an \$8,428,645 increase in Duke Kentucky's electric base rates.

On May 23, 2018, the Commission granted in part and denied in part Duke Kentucky's and the Attorney General's petitions for rehearing. On May 31, 2018, a procedural schedule was established to review the issues granted rehearing. Duke Kentucky has responded to two rounds of requests for information from Commission Staff and one round of discovery request from the Attorney General. Duke Kentucky, the Attorney General, and Northern Kentucky University requested that the case be submitted on the record without the need for a hearing. This matter now stands submitted for a decision based on the existing evidentiary record.

DISCUSSION AND FINDINGS

Final Order Revenue Requirement Calculation

Duke Kentucky was granted rehearing to address its assertion that the adjustments to the revenue requirement as set forth in the Final Order should have mathematically produced a revenue requirement of \$9,274,170 rather than the \$8,428,645 awarded in the Final Order, representing a difference of \$845,525.¹

The Attorney General agrees with Duke Kentucky that additional explanation is necessary to clarify the Commission's determination of the increase in the overall revenue requirement amount but objects to any attempt by Duke Kentucky "to inflate its allowed revenue requirement or reargue positions the Commission considered and rejected."²

To address Duke Kentucky and the Attorney General's concerns regarding how the revenue requirement value was determined, the calculation of the revenue requirement increase of \$8,428,645 from the Final Order is attached as Appendix A to this Order. The Commission notes that although the revenue requirement amount, as indicated in the Final Order, reflects two adjustments related to the impact of the Tax Cuts and Jobs Act (TCJA); the Final Order inadvertently omits any reference to these two adjustments. In addition, Duke Kentucky's proposed adjustment of \$110,762 for the amortization of the regulatory liability established to defer the over-collection of federal income tax from January 1, 2018, to March 31, 2018, was included in the revenue requirement calculation; however, it was incorrectly grossed-up for taxes for a revenue

¹ Duke Kentucky subsequently revised the revenue requirement increase and discrepancy to \$9,231,061 and \$802,416 respectively. See Duke Kentucky's response to Commission Staff's First Rehearing Request for Information, Item 12, Attachment STAFF-REHEARING-DR-01-012 Attachment.

² Attorney General's Response to Duke Energy Kentucky, Inc.'s Petition for Rehearing (Attorney General's Response) at 3.

requirement reduction of \$148,530. The test-year federal income tax expense of \$3,770,746 was reduced by \$1,382,607 to account for the reduced federal income tax rate, which reduces the revenue requirement by \$1,854,057. The two adjustments related to the impact of the TCJA and the proposed adjustment for the amortization of the regulatory liability established to defer the over-collection of federal income tax for the first three months of 2018 will be addressed later in this Order.

Lastly, we note that the revenue requirement impact of capitalization adjustments shown in Appendix B to the Final Order was misstated due to the incorrect application of the gross-revenue conversion factor. The corrected revenue requirement impacts of the capitalization adjustments included in the Final Order are attached as Appendix B to this Order. The subsequent sections of this Order will address the remaining rehearing issues related to certain individual adjustments to the revenue requirement.

Vegetation Management Expense

Duke Kentucky was granted rehearing regarding the calculation of its vegetation management expense. The Final Order determined that the four-year average of Duke Kentucky's vegetation management expense was \$4,035,571. Duke Kentucky states that the Final Order incorrectly calculated the adjustment of its vegetation management expense because the vegetation management expense provided by Duke Kentucky for the year 2021, which included only nine months, was not annualized in calculating the four-year average. Doing so results in vegetation management expense of \$4,285,580, or an increase of \$250,009 from the amount set forth in the Final Order.

The Attorney General argues that the Commission's determination of test-year vegetation management expense is reasonable given the large increase in Duke Kentucky's test-year vegetation management expense compared to historical amounts.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that the adjustment to Duke Kentucky's vegetation management expense included in the Final Order was improperly calculated and that the partial year amount provided for the year 2021 should have been annualized. Therefore, the revenue requirement should be increased by \$250,697, which takes into account the gross-up for uncollectible accounts and the PSC assessment fee.

Capitalization Adjustment for East Bend O&M Regulatory Asset

Duke Kentucky was granted rehearing regarding the calculation of the adjustment to remove the regulatory asset related to the deferral of the East Bend Station operation and maintenance expense (East Bend O&M Regulatory Asset) from capitalization. Duke Kentucky states that the Final Order reduced its revenue requirement by removing \$36,540,465 from overall capitalization, which resulted in a decrease in the revenue requirement of \$3.231 million. Duke Kentucky argues that applying its long-term debt rate to the East Bend O&M Regulatory Asset balance yields a return of \$1,554,681 and contends that the adjustment to the revenue requirement as set forth in the Final Order improperly reflects a return on the East Bend O&M Regulatory Asset at the weighted-average cost of capital. Duke Kentucky states that the capitalization adjustment to remove the 13-month average investment in the Duke Energy Money Pool from short-

term debt is a proper model for the East Bend O&M Regulatory Asset adjustment because Duke Kentucky only earns the short-term debt rate on this asset.³

The Attorney General states that Duke Kentucky's application included a debt-only rate of return on the East Bend O&M Regulatory Asset in the revenue requirement while also including it in capitalization. The Attorney General contends that Duke Kentucky's originally proposed revenue requirement reflected a grossed-up return at the weighted average cost of capital and, thus, allowed Duke Kentucky to earn a debt-only rate on a sum of money while also earning a grossed-up weighted average cost of capital on the same sum of money. The Attorney General recommended denial of rehearing on this issue and acceptance of the Commission's adjustment.

Duke Kentucky requested to accrue carrying costs on the unamortized balance of the East Bend O&M Regulatory Asset at its long-term debt rate in its application in Case No. 2014-00201.⁴ Historically, regulatory assets either earn no return on the unamortized balance and no adjustment is made to capitalization or they earn a return at the full WACC and are removed from overall capitalization. Duke Kentucky has confirmed that the East Bend O&M Regulatory Asset is not tied to any specific component of capitalization.⁵ The Money Pool capitalization adjustment is based on the capitalization component that includes the Money Pool, not on the rate of return earned on the monies lent. Because

³ Duke Kentucky's Petition for Rehearing at 5.

⁴ Case No. 2014-00201, *Application of Duke Energy Kentucky, Inc. for (1) A Certificate of Public Convenience and Necessity Authorizing the Acquisition of the Dayton Power & Light Company's 31% Interest in the East Bend Generating Station; (2) Approval of Duke Energy Kentucky, Inc.'s Assumption of Certain Liabilities in Connection with the Acquisition; (3) Deferral of Costs Incurred as Part of the Acquisition; and (4) All Other Necessary Waivers, Approvals, and Relief* (Ky. PSC Dec. 4, 2014), Application at 32.

⁵ Duke Kentucky's Response to Commission Staff's First Rehearing Request for Information (Staff's First Rehearing Request), Item 1.

the East Bend O&M Regulatory Asset is not tied to any specific component of Duke Kentucky's capitalization, it must be removed from overall capitalization. Having reviewed the record and being otherwise sufficiently advised, the Commission finds that the adjustment to Duke Kentucky's capitalization to remove the East Bend O&M Regulatory Asset included in the Final Order is reasonable and should remain unchanged.

Adjustment to Capitalization for Excess ADIT

Duke Kentucky was granted rehearing to investigate further the basis for Duke Kentucky's request to adjust capitalization for the amortization of excess accumulated deferred income taxes (ADIT). Duke Kentucky contends that although the Final Order states that its rate base should be increased by \$4,471,984 to account for the amortization of excess ADIT, the Commission failed to make a corresponding adjustment to capitalization as outlined in Appendix B to the Final Order. Duke Kentucky states that applying the pre-tax weighted average cost of capital of 8.446 percent to the \$4,471,984 increase in capitalization attributable to the amortization of excess ADITs would result in an increase in the revenue requirement of \$377,704. Duke Kentucky revised its requested increase to \$188,852 to reflect the impact on the 13-month average capitalization.⁶ Duke Kentucky states that its failure to propose an adjustment to capitalization to reflect the impact of the amortization of excess ADITs was an oversight.⁷ Duke Kentucky states that the Final Order corrected this omission with respect to rate base, but did not include an equal adjustment to capitalization. Duke Kentucky did propose an adjustment to account for the impact of the amortization of excess ADIT on

⁶ Duke Kentucky's response to Staff's First Rehearing Request, Item 7.

⁷ *Id.*

its jurisdictional electric rate base, rate base ratio, and accordingly, allocated capitalization.⁸

Furthermore, Duke Kentucky proposed adjustments to rate base and capitalization to account for the amortization of excess ADIT with its rebuttal testimony, and, therefore, had ample opportunity to discover this oversight and propose an adjustment. Duke Kentucky has provided no rationale for increasing total company capitalization for the amortization of excess ADIT other than that rate base and capitalization should have “corresponding adjustments.”⁹

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that Duke Kentucky has failed to establish sufficient cause to increase capitalization to account for the amortization of excess ADIT on a dollar for dollar basis. However, Duke Kentucky’s proposed adjustment to rate base and the rate base ratio was inadvertently omitted from the revenue requirement contained in the Final Order and should be included, updated for the actual excess ADIT amortization, accumulated depreciation, and cash working capital found reasonable upon rehearing. This adjustment increases Duke Kentucky’s allocated capitalization by \$7,242,683, which results in a revenue requirement increase of \$687,925. Appendix C to this Order illustrates the impact of each capitalization adjustment.

Rate Case Expense

Duke Kentucky was granted rehearing to address the rate case expense included in the Final Order revenue requirement. Duke Kentucky states that the Final Order did

⁸ Duke Kentucky’s response to Commission Staff’s Second Rehearing Request for Information (Staff’s Second Rehearing Request), Item 1.

⁹ Duke Kentucky’s Petition for Rehearing at 8.

not take into account its most recently updated rate case expense. Duke Kentucky states that its rate case expense, as provided in a supplemental discovery response filed on April 2, 2018, is \$657,433.68, the five-year amortization of which is \$131,487. The Final Order revenue requirement, however, includes an annual amount of \$120,530.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that the Final Order did not account for Duke Kentucky's entire rate case expense; therefore, Duke Kentucky's revenue requirement should be increased by \$10,979.

Cogen/LED Tariff Rates

Duke Kentucky was granted rehearing for its Cogen tariff rates because it claims the Commission did not use an updated capital structure in calculating those rates. In granting rehearing on this issue, the Commission indicated that it would further explore whether any rate schedule that has long-term debt and short-term debt components should also need to be recalculated. Upon review of the record on rehearing, the Commission finds that the Cogen tariff and LED tariff rates should be revised to include Duke Kentucky's updated capital structure. These revised rates have no impact on the revenue requirement as Duke Kentucky does not have any customers currently taking service under either of these tariffs.

Bill Format

Duke Kentucky was granted rehearing to address its request that the Commission either reconsider the full bill requirement or make a finding of fact as to the unreasonableness of Duke Kentucky's practice of providing a condensed bill and increase the revenue requirement to account for increased expenses. Duke Kentucky alternatively

requests that it be permitted to continue to offer its customers the option to elect to receive the condensed bill, but states that customers should at least be able to choose whether or not they “receive a summary-level bill that is easier to understand.”¹⁰ Duke Kentucky argues that the Final Order requires it to provide its electric and gas customers the complete billing information. Duke Kentucky contends that the Final Order does not provide any explanation as to why the Commission’s prior order in Case No. 2000-00520¹¹ was unreasonable nor does the Final Order account for the estimated \$45,540 annual increase in expenses to provide the complete bill to its electric and gas customers.

The basis for the Commission’s finding that the condensed bill currently being provided by Duke Kentucky to its customers is unreasonable has already been articulated in the Final Order. We note that the Final Order expressly finds that Duke Kentucky’s current bill format consists of three pages and that the second page contains the billing details. The Final Order also expressly finds that the condensed bill does not provide Duke Kentucky’s customers the second billing page, the absence of which does not allow Duke Kentucky’s customers with adequate and readily available information from which to determine the accuracy of their bills without having to resort to reviewing that information online. The Commission also notes that an example of Duke Kentucky’s bill format included as an appendix in its tariff does not contain the “For more detailed billing information starting next month, check box on right” language and does not appear to have included this language since Duke Kentucky updated its tariff sheets in 2006. A

¹⁰ Duke Kentucky’s Petition for Rehearing at 14.

¹¹ Case No. 2000-00520, *Application of the Union Heat, Light and Power Company for Approval to Revise its Service Regulations in its Gas and Electric Tariffs* (Ky. PSC Feb. 2, 2001).

copy of Duke Kentucky's bill format as contained in its tariff is attached as Appendix D to this Order.

Having reviewed the record and being otherwise sufficiently advised, the Commission will require Duke Kentucky to provide its customers with the full bill contained in its tariff. However, the Commission will allow Duke Kentucky to offer its customers the option to request a "condensed bill" if they so choose. The Commission finds that Duke Kentucky's revenue requirement should be increased by \$41,160 to account for the incremental expense to issue the complete bills to Duke Kentucky's electric and combination electric and gas customers.¹²

Regulatory Asset Recovery

Duke Kentucky was granted rehearing to address its request to recover regulatory assets associated with (1) storm restoration efforts in connection with Hurricane Ike, (2) incremental depreciation expense related to the acquisition of the entirety of the East Bend Station (East Bend), and (3) advanced metering infrastructure (AMI) deployment costs. Duke Kentucky states that it requested recovery of these regulatory assets but the Final Order did not address the request.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that the Final Order inadvertently omitted reference to Duke Kentucky's request to recover certain regulatory assets included in its proposed rates. Therefore, Duke Kentucky's requests to amortize regulatory assets associated with (1) storm restoration efforts in connection with Hurricane Ike, (2) incremental depreciation expense

¹² See Duke Kentucky's response to Staff's First Rehearing Request for Information, Item 10. \$0.023 per bill x 1,784,670 bills per year (electric and combination customers only) = \$41,047.

related to the acquisition of the entirety of the East Bend Station, and (3) AMI deployment costs are reasonable and should be approved.

Rate Base Adjustments for Regulatory Assets

Duke Kentucky was granted rehearing on the rate base adjustments to remove regulatory assets included in the Final Order. Duke Kentucky states that the Final Order makes several adjustments to its rate base in the context of a discussion of regulatory assets for the East Bend Ash Pond asset retirement obligation, the East Bend O&M Expense, and the Carbon Management Research Group. Duke Kentucky argues that its test-year rate base does not include any regulatory assets; therefore, it was inappropriate to adjust its rate base downward for non-existent components of the rate base.

The Commission acknowledges that its determination of rate base included in the Final Order was erroneous. First, no adjustment to plant in service should have been made to remove regulatory assets, as regulatory assets are not a component of plant in service. Second, adjustments to accumulated depreciation were not made on a 13-month average basis. Third, the ADIT component failed to reflect Duke Kentucky's revised projections of ADIT that included impacts of the TCJA and reductions for ADIT associated with the adjustment to accumulated depreciation. Finally, no adjustment was made to include the regulatory liability established for excess ADIT.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that Duke Kentucky's jurisdictional electric rate base, including adjustments to accumulated depreciation, ADIT, and cash working capital, is as follows:

Total Utility Plant in Service		\$1,730,844,119
Add:		
Cash Working Capital Allowance	\$ 13,058,185	
Other Working Capital Allowances	\$ 40,420,974	
Subtotal		\$ 53,479,159
Deduct:		
Accumulated Depreciation	\$842,688,520	
Accumulated Deferred Income Taxes	\$135,153,592	
Regulatory Liability – Excess ADIT	\$ 65,051,857	
Subtotal		<u>\$1,042,893,969</u>
Pro Forma Rate Base		<u>\$ 741,429,309</u>

Decommissioning Study Approval

Duke Kentucky was granted rehearing to address the lack of specific language in the Final Order approving its proposed Decommissioning Study. Duke Kentucky states that its post-hearing brief included an express request for approval of the Decommissioning Study.¹³ Duke Kentucky states that no party opposed this request and the Final Order expressly affirms that Duke Kentucky was entitled to include its net salvage expense and interim net salvage expense in base rates.¹⁴

The Attorney General objects to rehearing on this issue and argues that it is imprudent to prematurely recover from customers costs associated with the most expensive and intensive option after generation is retired before any such decision is reached. The Attorney General contends that by allowing recovery of net salvage and approving the Decommissioning Study, Duke Kentucky would be ensured cost recovery regardless of the prudence of its action.

¹³ Duke Kentucky's response to Staff's Second Rehearing Request for Information, Item 7.

¹⁴ Duke Kentucky's Petition for Rehearing at 16.

Contrary to Duke Kentucky's assertion that its post-hearing brief included "an express request for approval of the Decommissioning Study," the Commission finds that no such language is included in its brief. While a subsection entitled "The Company's Decommissioning Study Should be *Accepted*" includes the statement, "Based upon the foregoing, the Company's decommissioning study should be *accepted*"¹⁵ (emphasis added) the enumerated list of requested relief¹⁶ includes only a request to accept Duke Kentucky's Depreciation Study and establish rates consistent therewith. Having reviewed the record and being otherwise sufficiently advised, the Commission finds that Duke Kentucky's depreciation rates, which include salvage values derived from the Decommissioning Study, were explicitly approved in the Final Order and there is no requirement or need to expressly approve the Decommissioning Study separately; therefore, Duke Kentucky's request is denied.

Adjustment to Rider PSM to Account for Environmental Charges Attributed to Wholesale Margins

Duke Kentucky was granted rehearing to request authority to add a line to its Rider Profit Sharing Mechanism (Rider PSM) calculation to deduct any environmental costs attributed to non-retail load from the off-system sales revenue figure in order to assure that any portion of its environmental expense that is attributable to non-retail sales is still recovered. Duke Kentucky states that the Final Order directs it to base the jurisdictional allocation ratio for its monthly environmental surcharge report by using total jurisdictional retail revenues excluding Rider Environmental Surcharge Mechanism (Rider ESM) revenues, divided by total company revenues excluding Rider ESM revenues.

¹⁵ Duke Kentucky's Brief at 40.

¹⁶ *Id.* at 130-133.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that Duke Kentucky's request to adjust Rider PSM as described is reasonable and should be granted.

Rehearing Revenue Requirement and Rate Design

In addition to the errors identified above, the Commission has identified three adjustments which were incorrectly grossed-up and two entirely omitted from the Final Order revenue requirement calculation. As stated above, Duke Kentucky's proposed adjustment of \$110,762 for the amortization of the regulatory liability established to defer the over-collection of federal income tax from January 1, 2018, to March 31, 2018, was included in the revenue requirement calculation; however, it was incorrectly grossed-up for taxes for a revenue requirement reduction of \$148,530. Similarly, Duke Kentucky's proposed adjustments to the East Bend O&M Regulatory Asset for reduced O&M expenses¹⁷ and reduction in income tax expense for the research tax credits¹⁸ were incorrectly grossed-up for taxes. The correction of these errors results in a revenue requirement increase of \$37,768, \$889, and \$40,753, respectively, for a total revenue requirement increase of \$79,410.

Duke Kentucky's proposed adjustments for corrections to E-1 Schedules and cash working capital included in the rate base ratio calculation¹⁹ were inadvertently omitted from the Final Order and the revenue requirement calculation. Accepting these

¹⁷ Final Order at 25.

¹⁸ Final Order at 13.

¹⁹ Rebuttal Testimony of Sarah E. Lawler at 3–4, and Duke Kentucky's response to Commission Staff's First Rehearing Request, Item 2.

adjustments results in a revenue requirement reduction of \$391,473 and \$23,523, respectively, for a total reduction of \$414,996.

Furthermore, as discussed above, the revised calculation of the jurisdictional rate base ratio and the associated allocated capitalization results in revisions to all capitalization adjustments, as shown in Appendix C. Consistent with the finding above that changes to rate base items should be made to allocated capitalization through the jurisdictional rate base ratio calculation, the capitalization adjustment to reflect the reduction of depreciation expense has been removed. The net impact of these revisions is a revenue requirement reduction of \$266,548.

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that Duke Kentucky's revenue requirement should be increased by \$388,626 to account for all corrections and revisions identified through rehearing. This increase will be allocated to the following classes, as those classes are responsible for over 98 percent of the increase in Duke Kentucky's base rates, as allocated in the April 13, 2018 Final Order: Rate RS, Rate DS, Rate DT PRI, Rate DT SEC, and Rate TT. The remaining classes were not allocated any further increase in rates. The calculation of the revenue requirement increase inclusive of corrections made through rehearing is attached as Appendix E to this Order.

IT IS THEREFORE ORDERED that:

1. The rates and charges, as set forth in Appendix F to this Order, are approved as fair, just, and reasonable rates for Duke Kentucky and these rates and charges are approved for service rendered on and after the date of entry of this Order.

2. The Commission's Order of April 13, 2018, as modified by our May 4, 2018 Order and May 23, 2018 Order, is amended to reflect the modifications discussed in this Order.

3. All other provisions of the Commission's April 13, 2018 Order, as modified by our May 4, 2018 Order and May 23, 2018 Order, shall remain in full force and effect.

4. Duke Kentucky's request to amortize Hurricane Ike restoration costs over a five-year period is approved.

5. Duke Kentucky's request to amortize incremental depreciation expense related to the acquisition of the entirety of East Bend over the remaining life of East Bend is approved.

6. Duke Kentucky's request to amortize two regulatory assets associated with its AMI deployment, as described in its application, is approved

7. Within 20 days of the date of entry of this Order, Duke Kentucky shall file with this Commission, using the Commission's electronic Tariff Filing System, revised tariff sheets setting out the rates approved herein and reflecting that they were approved pursuant to this Order.

8. This case is closed and removed from the Commission's docket.

By the Commission

ENTERED
OCT 02 2018
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:


Executive Director

Case No. 2017-00321

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2017-00321 DATED **OCT 02 2018**

**Duke Kentucky (Electric)
Revenue Requirement Adjustments**

	Duke Kentucky ¹	Final Order	Difference	Expense Amount	GRCF
Increase Requested by Duke Kentucky	48,646,222	48,646,222	-		
Operating Income Issues					
Reduce Fixed Bill	122,230	122,230	-		
Reduce Reconnection Fees	170,759	170,759	-		
Reduce Pole Attachment Fee		15,601	(15,601)		
Correct RTEP Charges	(410,346)	(410,347)	1	(409,220)	1.0027536
Reduce Income Tax Expense for Research Tax Credits	(119,514)	(160,267)	40,753	(119,514)	1.3409866
Reduce Carbon Mgt. Amortization Expense	(200,551)	(200,551)	-	(200,000)	1.0027536
Replacement Power Adjusted to 3-yr average	(4,069,174)	(4,069,461)	287	(4,058,286)	1.0027536
Reduce Vegetation Management Expense	(445,223)	(445,539)	317	(444,316)	1.0027536
Reduce Planned Outage Expenses	(1,226,368)	(1,226,368)	-	(1,223,000)	1.0027536
Reduce Incentive Compensation TIED to EPS	(1,638,499)	(1,638,031)	(469)	(1,633,533)	1.0027536
Increase AMI Benefit Levelization	(857,354)	(857,738)	384	(855,383)	1.0027536
Reduce Amortization of East Bend Reg Asset	(323,965)	(323,965)	-	(323,075)	1.0027536
Reduce Depr. Expense by using ASL vs. ELG Methodology	(6,938,528)	(6,938,799)	271	(6,919,745)	1.0027536
Reduce Income Tax Expense to reflect Amortization of ADIT	(5,996,869)	(5,996,871)	1	(4,471,984)	1.3409866
FIT Credit for January through March 2018 (omitted from order)	-	(148,530)	148,530	(110,762)	1.3409866
Reduce Test-year FIT for TCJA (omitted from order)	-	(1,854,057)		(1,382,607)	1.3409866
Capitalization Issues					
Reduce GRCF to reflect the reduction in FIT Rate	(10,255,196)	(8,620,855)		(1,634,341)	
Money Pool Offset	(158,022)	(205,261)	47,239	(153,067)	1.3409866
Remove East Bend O&M Reg. Asset from Capitalization	(3,231,110)	(3,485,389)	254,279	(2,599,123)	1.3409866
Remove Deferred East Bend Coal Ash ARO costs	(1,636,699)	(1,765,503)	128,804	(1,316,570)	1.3409866
Carbon Management Reg Asset Amortization Adjustment	17,685	19,076	(1,391)	14,226	1.3409866
Increase to Reflect Reduction on Depreciation Expense	241,693	260,715	(19,022)	194,420	1.3409866
Cost of Capital Issues					
ROE decrease to 9.725%	(2,460,111)	(2,458,430)	(1,681)	(1,833,300)	1.3409866
Total Adjustments to Company Request	<u>(39,415,161)</u>	<u>(40,217,580)</u>	<u>802,418</u>		
Change in Base Rates	<u>9,231,061</u>	<u>8,428,642</u>	<u>802,418</u>		
Increase to Base Rates stated in Order	<u>8,428,645</u>	<u>8,428,645</u>			
Difference	<u>802,416</u>	<u>(3)</u>			

1. Response to Staff's First Rehearing Requests for Information, Item 12, Attachment STAFF-REHEARING-DR-01-012 Attachment.

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2017-00321 DATED **OCT 0 2 2018**

DUKE FILED

	Duke Energy KY Electric Capitalization	Capital Ratio	Component Costs	Weighted Avg cost	Return	Net Difference	Gross Revenue Requirement Impact
Short Term Debt	\$ 73,522,733	10.428%	3.083%	0.321%			
Long Term Debt	\$ 286,807,753	40.679%	4.243%	1.726%			
Common Equity	\$ 344,720,654	48.893%	10.30%	5.036%			
	\$ 705,051,140	100.000%		7.083%	\$ 49,938,772		

ST DEBT IMPACT

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 73,522,733	\$ (5,125,578)	9.772%	3.083%	0.301%			
Long Term Debt	\$ 286,807,753	\$ 286,807,753	40.977%	4.243%	1.739%			
Common Equity	\$ 344,720,654	\$ 344,720,654	49.251%	10.300%	5.073%			
	\$ 705,051,140	\$ (5,125,578)	100.000%		7.113%	\$ 49,785,705	\$ (153,067)	\$ (205,261)

EAST BEND O&M REG ASSET

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 68,397,155	\$ (3,570,734)	9.772%	3.083%	0.301%			
Long Term Debt	\$ 286,807,753	\$ (14,973,186)	40.977%	4.243%	1.739%			
Common Equity	\$ 344,720,654	\$ (17,996,544)	49.251%	10.300%	5.073%			
	\$ 699,925,562	\$ (36,540,465)	100.000%		7.113%	\$ 47,186,582	\$ (2,599,123)	\$ (3,485,389.48)

East End Coal Ash ARO

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 64,826,421	\$ (1,808,733)	9.772%	3.083%	0.301%			
Long Term Debt	\$ 271,834,567	\$ (7,584,575)	40.977%	4.243%	1.739%			
Common Equity	\$ 326,724,110	\$ (9,116,038)	49.251%	10.300%	5.073%			
	\$ 663,385,097	\$ (18,509,346)	100.000%		7.113%	\$ 45,870,012	\$ (1,316,570)	\$ (1,765,502.43)

Carbon Management Reg Asset

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 63,017,687	\$ 19,544	9.772%	3.083%	0.301%			
Long Term Debt	\$ 264,249,992	\$ 81,954	40.977%	4.243%	1.739%			
Common Equity	\$ 317,608,072	\$ 98,502	49.251%	10.300%	5.073%			
	\$ 644,875,751	\$ 200,000	100.000%		7.113%	\$ 45,884,238	\$ 14,226	\$ 19,077

ASL Methodology

Duke Energy KY		Electric		Adjusted	Component	Weighted			
Capitalization		Capitalization	Capital Ratio	Costs	Avg cost				
Short Term Debt	\$ 63,037,231	\$ 267,098	\$ 63,304,329	9.772%	3.083%	0.301%			
Long Term Debt	\$ 264,331,946	\$ 1,120,024	\$ 265,451,970	40.977%	4.243%	1.739%			
Common Equity	\$ 317,706,574	\$ 1,346,177	\$ 319,052,751	49.251%	10.300%	5.073%			
	\$ 645,075,751	\$ 2,733,299	\$ 647,809,050	100.000%		7.113%	\$ 46,078,658	\$ 194,420	\$ 260,714

ROE

Duke Energy KY		Electric		Adjusted	Component	Weighted			
Capitalization		Capitalization	Capital Ratio	Costs	Avg cost				
Short Term Debt	\$ 63,304,329	\$ 63,304,329	9.772%	3.083%	0.301%				
Long Term Debt	\$ 265,451,970	\$ 265,451,970	40.977%	4.243%	1.739%				
Common Equity	\$ 319,052,751	\$ 319,052,751	49.251%	9.725%	4.790%				
	\$ 647,809,050	\$ 647,809,050	100.000%		6.830%	\$ 44,245,358	\$(1,833,300)	\$ (2,458,430)	

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APPENDIX C

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2017-00321 DATED **OCT 02 2018**

DUKE FILED

	Duke Energy KY Electric Capitalization	Capital Ratio	Component Costs	Weighted Avg cost	Return	Net Difference	Gross Revenue Requirement Impact
Short Term Debt	\$ 73,522,733	10.428%	3.083%	0.321%			
Long Term Debt	\$ 286,807,753	40.679%	4.243%	1.726%			
Common Equity	\$ 344,720,654	48.893%	10.30%	5.036%			
	\$ 705,051,140	100%		7.083%	\$ 49,938,772		

RATE BASE ADJUSTMENTS

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 73,522,733	\$ 755,267	\$ 74,278,000	10.428%	3.083%	0.321%		
Long Term Debt	\$ 286,807,753	\$ 2,946,251	\$ 289,754,004	40.679%	4.243%	1.726%		
Common Equity	\$ 344,720,654	\$ 3,541,165	\$ 348,261,819	48.893%	10.300%	5.036%		
	\$ 705,051,140	\$ 7,242,683	\$ 712,293,823	100%		7.083%	\$ 50,451,771	\$ 512,999
				100.000%				\$ 687,925

SHORT TERM DEBT

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 74,278,000	\$ (5,125,578)	\$ 69,152,422	9.779%	3.083%	0.301%		
Long Term Debt	\$ 289,754,004		\$ 289,754,004	40.974%	4.243%	1.739%		
Common Equity	\$ 348,261,819		\$ 348,261,819	49.247%	10.300%	5.072%		
	\$ 712,293,823	\$ (5,125,578)	\$ 707,168,245	100%		7.112%	\$ 50,293,806	\$ (157,966)
				100.000%				\$ (211,830)

EAST BEND O&M REG ASSET

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 69,152,422	\$ (3,573,292)	\$ 65,579,130	9.779%	3.083%	0.301%		
Long Term Debt	\$ 289,754,004	\$ (14,972,090)	\$ 274,781,914	40.974%	4.243%	1.739%		
Common Equity	\$ 348,261,819	\$ (17,995,083)	\$ 330,266,736	49.247%	10.300%	5.072%		
	\$ 707,168,245	\$ (36,540,465)	\$ 670,627,780	100%		7.112%	\$ 47,695,048	\$ (2,598,758)
		\$ (36,540,465)		100.000%				\$ (3,484,899)

EAST BEND COAL ASH ARO

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 65,579,130	\$ (1,810,029)	\$ 63,769,101	9.779%	3.083%	0.301%		
Long Term Debt	\$ 274,781,914	\$ (7,584,019)	\$ 267,197,894	40.974%	4.243%	1.739%		
Common Equity	\$ 330,266,736	\$ (9,115,298)	\$ 321,151,438	49.247%	10.300%	5.072%		
	\$ 670,627,780	\$ (18,509,346)	\$ 652,118,434	100%		7.112%	\$ 46,378,663	\$ (1,316,385)
		\$ (18,509,346)		100.000%				\$ (1,765,254)

CARBON MANAGEMENT REG ASSET

	Duke Energy KY Electric Capitalization	Adjusted Capitalization	Capital Ratio	Component Costs	Weighted Avg cost			
Short Term Debt	\$ 63,769,101	\$ 19,558	\$ 63,788,659	9.779%	3.083%	0.301%		
Long Term Debt	\$ 267,197,894	\$ 81,948	\$ 267,279,842	40.974%	4.243%	1.739%		
Common Equity	\$ 321,151,438	\$ 98,494	\$ 321,249,932	49.247%	10.300%	5.072%		
	\$ 652,118,434	\$ 200,000	\$ 652,318,434	100%		7.112%	\$ 46,392,887	\$ 14,224
		\$ 200,000		100.000%				\$ 19,074

ASL Methodology

	Duke Energy KY		Adjusted		Component	Weighted			
	Electric		Capitalization	Capital Ratio	Costs	Avg cost			
	Capitalization		Capitalization	Capital Ratio	Costs	Avg cost			
Short Term Debt	\$ 63,037,231	\$ 267,098	\$ 63,304,329	9.772%	3.083%	0.301%			
Long Term Debt	\$ 264,331,946	\$ 1,120,024	\$ 265,451,970	40.977%	4.243%	1.739%			
Common Equity	\$ 317,706,574	\$ 1,346,177	\$ 319,052,751	49.251%	10.300%	5.073%			
	\$ 645,075,751	\$ 2,733,299	\$ 647,809,050	100.000%		7.113%	\$ 46,078,658	\$ 194,420	\$ 260,714

ROE

	Duke Energy KY		Adjusted		Component	Weighted			
	Electric		Capitalization	Capital Ratio	Costs	Avg cost			
	Capitalization		Capitalization	Capital Ratio	Costs	Avg cost			
Short Term Debt	\$ 63,304,329		\$ 63,304,329	9.772%	3.083%	0.301%			
Long Term Debt	\$ 265,451,970		\$ 265,451,970	40.977%	4.243%	1.739%			
Common Equity	\$ 319,052,751		\$ 319,052,751	49.251%	9.725%	4.790%			
	\$ 647,809,050		\$ 647,809,050	100.000%		6.830%	\$ 44,245,358	\$(1,833,300)	\$ (2,458,430)

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APPENDIX D

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2017-00321 DATED **OCT 02 2018**

THREE PAGES TO FOLLOW



Account Number 1212-1212-12-4 80 21

Due Date	Amount Due
mmm dd, yyyy	\$ 78.79

\$ _____ \$ _____
 WinterCare Contribution (for Customer Assistance) Amount Enclosed

Current Customer
 12345 Your Street
 Your City ST 12345-1234

PO Box 9001076
 Louisville KY 40290-1076

200 00000078794 12121212124 mmmddyyyy2 00000080867

Name/Service Address	For Inquiries Call	Account Number
Current Customer 12345 Your Street Your City ST 12345-1234	Duke Energy 1-800-123-4567	1212-1212-12-4

Mail Payments To	Account Information
PO Box 9001076 Louisville KY 40290-1076	Payments after mmm dd not included Last payment received mmm dd Bill Prepared on mmm dd, yyyy Next meter reading mmm dd, yyyy

Urgent Messages are printed in this section of the bill with a box around the message text.

Meter	Number	Reading Date		Days	Meter Reading		Usage
		From	To		Previous	Present	
Gas	11111111	mmm dd	mmm dd	30	1975	1993	18
Elec	22222222	mmm dd	mmm dd	30	21202	21789	587

Gas - Residential	
Usage -	18 CCF
Duke Energy - Rate RS	\$ 33.20
Current Gas Charges	\$ 33.20
Gas Cost Recovery Chrg: x.xxxxxxx/CCF	

Current Billing	
Balance - Previous Bill	\$ 100.87
Payment(s) Received	100.87 cr
Balance Forward	0.00
Current Gas Charges	\$ 33.20
Current Electric Charges	41.34
Taxes	4.25
Current Amount Due	\$ 78.79

Electric - Residential	
Usage -	587 kWh
Duke Energy - Rate RS	\$ 41.34
Current Electric Charges	\$ 41.34

Taxes	
Taxes	\$ 4.25

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Non-Urgent Bill Messages appear in this section of the bill

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN
EXECUTIVE DIRECTOR

Due Date	TARIFF BRANCH	After
mmm dd, yyyy	Am	m dd, yyyy pay
	<i>Brent Kirkley</i>	\$ 80.86

EFFECTIVE
1/21/2013

visit us at www.duke-energy.com

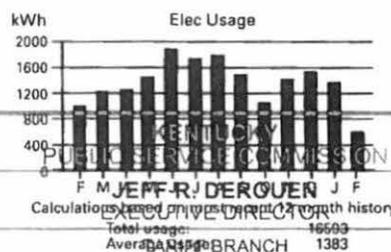
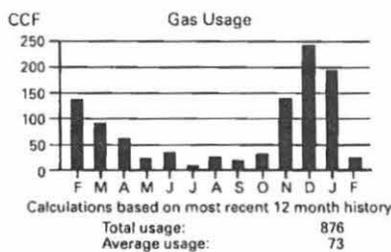


Name	Service Address	Account Number
Current Customer	12345 Your St Your City ST 12345-1234	1212-1212-12-4

Explanation of Current Charges		
Gas Meter # 11111111 CCF Usage - 18 mmm dd - mmm dd 30 Days	Duke Energy Rate RS - Residential Service Customer Charge \$ xx.xx Gas Delivery Charge 18 CCF @ \$ x.xxxxxxx xx.xx Gas DSM Rider 18 CCF @ \$ x.xxxxxxx x.xx Rider MSR-G 18 CCF @ \$ x.xxxxxxx x.xx cr Gas Cost Recovery 18 CCF @ \$ x.xxxxxxx xx.xx	Total Current Gas Charges \$ xx.xx
Electric Meter # 22222222 kWh Usage 587 mmm dd - mmm dd 30 Days	Duke Energy Rate RS - Residential Svcs-xxxxxxx Customer Charge \$ x.xx Energy Charge 587 kWh @ \$ x.xxxxxxx xx.xx Elec DSM Rider 587 kWh @ \$ x.xxxxxxx x.xx Rider MSR-E 587 kWh @ \$ x.xxxxxxxcr x.xx cr RiderPSM 587 kWh @ \$ x.xxxxxxxcr x.xx cr Elec Fuel Adjustment 587 kWh @ \$ x.xxxxxxxcr x.xx cr	Total Current Electric Charges \$ xx.xx

Explanation of Taxes		
Taxes	Rate Incr for School Tax \$ x.xx	\$ x.xx
Total Taxes		\$ x.xx

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	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB
Gas	143	87	58	24	38	7	27	17	1528	1688	1688	1528	18
Electric	1025	1209	1211	1478	1855	1689	1688	1528	1528	1688	1688	1352	587

EFFECTIVE
1/21/2013
 visit us at www.duke-energy.com

Bill Payment Made Easy

Paperless Billing - View and pay your bill for free by registering at www.duke-energy.com

Payment Advantage - Free Service, payment automatically drafts from your bank account. Enroll at www.duke-energy.com/paymybill or call 1-800-544-6900.

Speedpay® - Pay by phone 1-800-544-6900 with credit card or check. A convenience fee will be charged.

EXPLANATION OF ESTIMATED CHARGES

Meters are scheduled to be read monthly. Regular meter readings are essential for accurate billing. When we are unable to read a meter, the usage is estimated based on previous bills. An estimated read will be considered the same as an actual read.

PAYMENT OF BILLS

In order to avoid paying a late charge, please mail your payment to Duke Energy several days before the due date. Or, if you prefer, you may pay by phone through Speedpay, pay online with Paperless-Billing, or pay automatically through Payment Advantage. Payments can also be made at a Pay Agent location. For more information about our bill payment options, please visit us at www.duke-energy.com or call 1-800-544-6900. When you pay by check, you authorize us to convert your check into a one-time electronic check payment or to process the payment as a regular check transaction.

Disconnection of your utility service(s) will not result from failure to pay any non-tariffed or non-regulated products or services.

LATE PAYMENT CHARGE INFORMATION

A penalty may be assessed if a customer fails to pay a bill for services by the due date shown on the customer's bill. The penalty may be assessed only once on any bill for rendered services.

EXPLANATION OF BILL LANGUAGE

(The following terms will not appear on every bill)

BBP Cycle	Period of time used to calculate the current Budget Billing monthly installment amount.	Elec. Rate	Code that identifies the rate used to determine the Electric Usage Charge.
CCF	Gas usage, measured in hundreds of cubic feet.	EST or E	Estimated Meter Read.
CR	Credited amount.	Gas Rate	Code that identifies the rate used to determine the Gas Usage Charge.
Current Gas Charges	Total of all charges based on gas usage during the current billing period.	kWh	Electric usage measured in kilowatt-hours.
Customer Charge	Charge for administrative costs, including meter reading, billing, and collecting. The Customer Charge for each service includes 10 cents for an energy assistance program approved by the Public Service Commission.	Late Payment	Additional charge added to the bill if the Amount To Pay is not received in full by the due date.
		Meter Multiplier	Constant number that the meter reading usage is multiplied by to obtain the energy usage.
		Usage	Amount of energy used during the billing period.

GAS COST INFORMATION

The GAS COST ADJUSTMENT (GCA) rate is the cost (per 100 cubic feet) of gas we purchase from our suppliers. This rate varies periodically as gas prices to us increase or decrease. Duke Energy makes no profit on this charge since it is based on the actual cost we pay our suppliers for the gas we purchase and resell. The GCA amount is included in your total bill as an addition to the Gas Usage Charge, which covers our normal operating expenses for delivering gas to you.

ELECTRIC COST INFORMATION

The ELECTRIC FUEL ADJUSTMENT (EFA) rate is the increase or decrease (since determination of the Base Period Fuel Cost) in the cost of fuel purchased from our supplier and used to generate electricity. The EFA rate is computed monthly according to a formula established by the Kentucky Public Service Commission. Duke Energy makes no profit on the EFA since it is based on the actual cost of fuel used to generate electricity. The amount of the EFA is included in your total bill.

BILLING OR SERVICE INQUIRIES

If you have a question about your bill or service, call us at 1-800-544-6900. You may also write to our Customer Services Department at P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201, contact us by fax at 1-800-366-4704, or e-mail us at www.duke-energy.com. Rate schedules and service regulations are available upon request.

SECURITY DEPOSIT INFORMATION

If the utility will or may retain either an equal or calculated deposit for more than eighteen (18) months, at the customer's request, the deposit will be calculated every eighteen (18) months based on actual usage of the customer. If the deposit on account differs by more than ten (10) dollars for residential customers, or by more than ten (10) percent for nonresidential customers, from the deposit calculated on actual usage, then the utility shall refund any over-collection and may collect any overpayment.

BUSINESS HOURS

OFFICE HOURS:

Cincinnati - 8:00 a.m. - 5:00 p.m. Monday - Friday
Erlanger - 8:00 a.m. - 5:00 p.m. Monday - Friday

Payments and Customer Service are not offered at either location

For Correspondence: PO Box 1326 Charlotte, NC 28201

KENTUCKY PUBLIC SERVICE COMMISSION JEFF R. DEROUEN DIRECTOR SERVICE EMERGENCY NUMBERS Gas Trouble - 1-800-634-4300 Electric Trouble - 1-800-544-3559 BRANCH
 EFFECTIVE 1/21/2013 PURSUANT TO 807 KAR 5.011 SECTION 9 (1)

APPENDIX E

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2017-00321 DATED **OCT 02 2018**

Duke Kentucky (Electric) Revenue Requirement Adjustments

	Final Order	Rehearing	Difference		
Increase Requested by Duke Kentucky	48,646,222	48,646,222	-		
Operating Income Issues				Expense Amount	GRCF
Reduce Fixed Bill	122,230	122,230	-	No gross-up, already gross revenue numbers	
Reduce Reconnection Fees	170,759	170,759	-		
Reduce Pole Attachment Fee	15,601	15,601	-		
Correct RTEP Charges	(410,347)	(410,347)	-	(409,220)	1.0027536
Reduce Income Tax Expense for Research Tax Credits	(160,267)	(119,514)	40,753	(89,124)	1.3409866
Reduce Carbon Mgt. Amortization Expense	(200,551)	(200,551)	-	(200,000)	1.0027536
Replacement Power Adjusted to 3-yr average	(4,069,461)	(4,069,461)	-	(4,058,286)	1.0027536
Reduce Vegetation Management Expense	(445,539)	(194,842)	250,697	(194,307)	1.0027536
Reduce Planned Outage Expenses	(1,226,368)	(1,226,368)	-	(1,223,000)	1.0027536
Reduce Incentive Compensation TIED to EPS	(1,638,031)	(1,638,031)	-	(1,633,533)	1.0027536
Increase AMI Benefit Levelization	(857,738)	(857,738)	-	(855,383)	1.0027536
Reduce Amortization of East Bend Reg Asset	(323,965)	(323,075)	889	(322,188)	1.0027536
Reduce Depr. Expense by using ASL vs. ELG Methodology	(6,938,799)	(6,938,799)	-	(6,919,745)	1.0027536
Amortization of Excess ADIT	(5,996,871)	(5,996,871)	-	(4,471,984)	1.3409866
FIT Credit for January through March 2018 (omitted from order)	(148,530)	(110,762)	37,768	(110,762)	1.0000000
Reduce Test-year FIT for TCJA (omitted from order)	(1,854,057)	(1,854,057)	-	(1,382,607)	1.3409866
Corrections to E-1 Schedules (omitted from order and calculation)	-	(391,473)	(391,473)	(391,473)	1.0000000
Corrections to CWC in Rate Base Ratio Calc. (omitted from order and calculation)	-	(23,523)	(23,523)	(23,523)	1.0000000
Rate Case Expense Adjustment to Actual	-	10,979	10,979	10,949	1.0027536
Bill Format Expense Increase	-	41,160	41,160	41,047	1.0027536
Capitalization Issues				Net Adjustment	GRCF
Reduce GRCF to reflect the reduction in FIT Rate	(8,620,855)	(8,620,855)	-	-	
Money Pool Offset	(205,261)	(211,830)	(6,569)	(157,966)	1.3409866
Remove East Bend O&M Reg. Asset from Capitalization	(3,485,389)	(3,484,899)	490	(2,598,758)	1.3409866
Remove Deferred East Bend Coal Ash ARO costs from Capitalization	(1,765,503)	(1,765,254)	249	(1,316,385)	1.3409866
Carbon Management Reg Asset Amortization Adjustment	19,076	19,074	(2)	14,224	1.3409866
Increase to Reflect Reduction on Depreciation Expense	260,715	-	(260,715)	-	1.3409866
Increase Capitalization to Reflect Revised Rate Base Ratio Calc	-	687,925	687,925	512,999	1.3409866
Cost of Capital Issues					
ROE decrease to 9.725%	(2,458,430)	(2,458,430)	-	(1,846,061)	1.3409866
Total Adjustments to Company Request	<u>(40,217,580)</u>	<u>(39,828,951)</u>	<u>388,628</u>		
Change in Base Rates	<u>8,428,642</u>	<u>8,817,271</u>	<u>388,628</u>		
Increase to Base Rates stated in Order	<u>8,428,645</u>	<u>8,428,645</u>			
Difference	<u>(3)</u>	<u>388,626</u>			

APPENDIX F

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2017-00321 DATED **OCT 02 2018**

The following rates and charges are prescribed for the customers in the area served by Duke Energy Kentucky, Inc. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of the Commission prior to the effective date of this Order.

RATE RS
RESIDENTIAL SERVICE

Customer Charge per month	\$ 11.00
Energy Charge per kWh: All kWh per month	\$ 0.071650

RATE DS
SERVICE AT SECONDARY DISTRIBUTION VOLTAGE

Customer Charge per month:	
Single Phase Service	\$ 17.14
Three Phase Service	\$ 34.28
Demand Charge per kW:	
First 15 kW	\$.00
Additional kW	\$ 8.25
Energy Charge per kWh:	
First 6,000 kWh	\$ 0.080200
Next 300 kWh/kW	\$ 0.049232
Additional kWh	\$ 0.040317

The maximum monthly rate, excluding the customer charge, and all applicable riders, shall now exceed \$0.236915 per kWh

For customers receiving service under the provisions of former Rate C, Optional Rate for Churches, as of June 25, 1981, the maximum monthly rate per kWh shall not exceed \$0.145445 per kWh

RATE DT
TIME-OF-DAY RATE FOR SERVICE AT DISTRIBUTION VOLTAGE

Customer Charge per month:	
Single Phase	\$ 63.50
Three Phase	\$ 127.00
Primary Voltage Service	\$ 138.00
Demand Charge per kW:	
Summer on-peak	\$ 13.78
Winter on-peak	\$ 13.04
Off-peak	\$ 1.24
Energy Charge per kWh:	
Summer on-peak	\$ 0.043450
Winter on-peak	\$ 0.041479
Off-peak	\$ 0.035582
Primary Service Discount:	
Metering of on-peak billing demand per kW:	
First 1,000 kW	\$ (0.70)
Additional kW	\$ (0.54)

RATE EH
OPTIONAL RATE FOR ELECTRIC SPACE HEATING

Winter Period

Customer Charge per month:	
Single Phase Service	\$ 17.14
Three Phase Service	\$ 34.28
Primary Voltage Service	\$ 117.00
Energy Charge per kWh:	
All kWh per month	\$ 0.062202

RATE SP
SEASONAL SPORTS SERVICE

Customer Charge per month:	\$ 17.14
Energy Charge per kWh:	
All kWh per month	\$ 0.096130

RATE GS-FL
OPTIONAL UNMETERED GENERAL SERVICE RATE FOR SMALL FIXED LOADS

Base Rate per kWh:

Load range of 540 to 720 hours per month	\$	0.082708
Loads less than 540 hours per month	\$	0.095240
Minimum per Fixed Load Location per month:	\$	2.98

RATE DP
SERVICE AT PRIMARY DISTRIBUTION VOLTAGE

Customer Charge per month:		
Primary Voltage Service (12.5 or 34.5 kV)	\$	117.00
Demand Charge per kW:		
All kW	\$	7.92
Energy Charge per kWh:		
First 300 kWh/kW	\$	0.051092
Additional kWh	\$	0.043219

The maximum monthly rate, excluding the customer charge, electric fuel component charges, and DSM charge shall not exceed \$0.241312 per kWh.

RATE TT
TIME-OF-DAY RATE FOR SERVICE AT TRANSMISSION VOLTAGE

Customer Charge per month:	\$	500.00
Demand Charge per kW:		
Summer on-peak	\$	8.07
Winter on-peak	\$	6.62
Off-peak	\$	1.22
Energy Charge per kWh:		
Summer on-peak	\$	0.049051
Winter on-peak	\$	0.046826
Off-peak	\$	0.040168

RIDER GSS
GENERATION SUPPORT SERVICE

Administrative Charge:	\$	50.00
Monthly Transmission and Distribution Reservation Charge:		
Rate DS – Secondary Distribution Service	\$	4.7126
Rate DT – Distribution Service	\$	5.8517
Rate DP – Primary Distribution Service	\$	5.9794
Rate TT – Transmission Service	\$	2.6391

RATE SL
STREET LIGHTING SERVICE

Base Rate per Unit per Month:

OVERHEAD DISTRIBUTION AREA

Standard Fixture (Cobra Head)

Mercury Vapor:

7,000 Lumen	\$ 7.27
7,000 Lumen (Open Refractor)	\$ 6.07
10,000 Lumen	\$ 8.39
21,000 Lumen	\$ 11.23

Metal Halide:

14,000 Lumen	\$ 7.27
20,500 Lumen	\$ 8.39
36,000 Lumen	\$ 11.23

Sodium Vapor:

9,500 Lumen	\$ 8.04
9,500 Lumen (Open Refractor)	\$ 6.04
16,000 Lumen	\$ 8.77
22,000 Lumen	\$ 11.37
27,500 Lumen	\$ 11.37
50,000 Lumen	\$ 15.28

Decorative Fixtures

Sodium Vapor:

9,500 Lumen (Rectilinear)	\$ 10.00
22,000 Lumen (Rectilinear)	\$ 12.36
50,000 Lumen (Rectilinear)	\$ 16.35
50,000 Lumen (Setback)	\$ 24.31

Spans of Secondary Wiring: For each increment of 50 feet of secondary wiring beyond the first 150 feet from the pole, the following price per month shall be added to the price per month per street lighting unit: \$ 0.53

UNDERGROUND DISTRIBUTION AREA

Standard Fixture (Cobra Head)

Mercury Vapor:

7,000 Lumen	\$ 7.40
7,000 Lumen (Open Refractor)	\$ 6.07
10,000 Lumen	\$ 8.54
21,000 Lumen	\$ 11.50

Metal Halide:

14,000 Lumen	\$ 7.40
20,500 Lumen	\$ 8.54
36,000 Lumen	\$ 11.50

Sodium Vapor:

9,500 Lumen	\$	8.04
9,500 Lumen (Open Refractor)	\$	6.12
16,000 Lumen	\$	8.74
22,000 Lumen	\$	11.37
27,500 Lumen	\$	11.37
50,000 Lumen	\$	15.28

Decorative Fixture:

Mercury Vapor:

7,000 Lumen (Town & Country)	\$	7.65
7,000 Lumen (Holophane)	\$	9.61
7,000 Lumen (Gas Replica)	\$	21.96
7,000 Lumen (Granville)	\$	7.73
7,000 Lumen (Aspen)	\$	13.91

Metal Halide:

14,000 Lumen (Traditionaire)	\$	7.64
14,000 Lumen (Granville Acorn)	\$	13.91
14,000/14,500 Lumen (Gas Replica) ²⁰	\$	22.04

Sodium Vapor:

9,500 Lumen (Town & Country)	\$	11.17
9,500 Lumen (Holophane)	\$	12.10
9,500 Lumen (Rectilinear)	\$	9.02
9,500 Lumen (Gas Replica)	\$	22.75
9,500 Lumen (Aspen)	\$	14.09
9,500 Lumen (Traditionaire)	\$	11.17
9,500 Lumen (Granville Acorn)	\$	14.09
22,000 Lumen (Rectilinear)	\$	12.42
50,000 Lumen (Rectilinear)	\$	16.41
50,000 Lumen (Setback)	\$	24.31

POLE CHARGES

Pole Description:

Wood:

17 Foot (Wood Laminated) (a)	\$	4.50
30 Foot	\$	4.44
35 Foot	\$	4.50

²⁰ Duke Kentucky's billing analysis lists both a 14,000 and 14,500 Lumen Gas Replica light at the same rate.

40 Foot	\$	5.39
Aluminum:		
12 Foot (Decorative)	\$	12.23
28 Foot	\$	7.09
28 Foot (Heavy Duty)	\$	7.16
30 Foot (Anchor Base)	\$	14.16
Fiberglass:		
17 Foot	\$	4.50
12 Foot (Decorative)	\$	13.15
30 Foot (Bronze)	\$	8.56
35 Foot (Bronze)	\$	8.79
Steel:		
27 Foot (11 gauge)	\$	11.56
27 Foot (3 gauge)	\$	17.43

Spans of Secondary Wiring: For each increment of 25 feet of secondary wiring beyond the first 25 feet from the pole, the following price per month shall be added to the price per month per street lighting unit: \$ 0.77

RATE TL
TRAFFIC LIGHTING SERVICE

Base Rate per kWh:		
Energy only	\$	0.038903
Energy from separately metered source w/maintenance	\$	0.021543
Energy w/maintenance	\$	0.060446

RATE UOLS
UNMETERED OUTDOOR LIGHTING ELECTRIC SERVICE

Base Rate per kWh:		
All kWh per month	\$	0.038305

RATE LED
LED OUTDOOR LIGHTING ELECTRIC SERVICE

Base Rate per kWh:		
All kWh per month	\$	0.038305

Monthly Maintenance and Fixture Charge Per Unit Per Month
Fixtures:

	<u>Fixture</u>	<u>Maintenance</u>
50W Standard LED-Black	\$ 4.93	\$ 4.24
70W Standard LED-Black	\$ 4.92	\$ 4.24
110W Standard LED-Black	\$ 5.58	\$ 4.24
150W Standard LED-Black	\$ 7.39	\$ 4.24
220W Standard LED-Black	\$ 8.38	\$ 5.17
280 W Standard LED-Black	\$ 10.31	\$ 5.17
50W Deluxe Acorn LED-Black	\$ 14.38	\$ 4.24
50W Acorn LED-Black	\$ 12.96	\$ 4.24
50W Mini Bell LED-Black	\$ 12.22	\$ 4.24
70W Bell LED-Black	\$ 15.56	\$ 4.24
50W Traditional LED-Black	\$ 9.39	\$ 4.24
50W Open Traditional LED-Black	\$ 9.39	\$ 4.24
50W Enterprise LED-Black	\$ 12.62	\$ 4.24
70W LED Open Deluxe Acorn	\$ 14.02	\$ 4.24
150W LED Teardrop	\$ 18.83	\$ 4.24
50W LED Teardrop Pedestrian	\$ 15.28	\$ 4.24
220W LED Shoebox	\$ 13.04	\$ 5.17
LED 50W 4521 Lumens Standard LED Black Type III 4000K	\$ 4.93	\$ 4.24
LED 70W 6261 Lumens Standard LED Black Type III 4000K	\$ 4.92	\$ 4.24
LED 110W 9336 Lumens Standard LED Black Type III 4000K	\$ 5.58	\$ 4.24
LED 150W 12642 Lumens Standard LED Black Type III 4000K	\$ 7.39	\$ 4.24
LED 150W 13156 Lumens Standard LED Type IV Black 4000K	\$ 7.39	\$ 4.24
LED 220W 18642 Lumens Standard LED Black Type III 4000K	\$ 8.38	\$ 5.17
LED 280W 24191 Lumens Standard LED Black Type III 4000K	\$ 10.31	\$ 5.17
LED 50W Deluxe Acorn Black Type III 4000K	\$ 14.38	\$ 4.24
LED 70W Open Deluxe Acorn Black Type III 4000K	\$ 14.02	\$ 4.24
LED 50W Acorn Black Type III 4000K	\$ 12.96	\$ 4.24
LED 50W Mini Bell LED Black Type III 4000K Midwest	\$ 12.22	\$ 4.24
LED 70W 5508 Lumens Sanibell Black Type III 4000K	\$ 15.56	\$ 4.24
LED 50W Traditional Black Type III 4000K	\$ 9.39	\$ 4.24
LED 50W Open Traditional Black Type III 4000K	\$ 9.39	\$ 4.24
LED 50W Enterprise Black Type III		

4000K	\$ 12.62	\$ 4.24
LED 150W Large Teardrop Black Type III 4000K	\$ 18.83	\$ 4.24
LED 50W Teardrop Pedestrian Black Type III 4000K	\$ 15.28	\$ 4.24
LED 220W Shoebox Black Type IV 4000K	\$ 13.04	\$ 5.17
150W Sanibel	\$ 15.56	\$ 4.24
420W LED Shoebox	\$ 19.46	\$ 5.17
50W Neighborhood	\$ 4.01	\$ 4.24
50W Neighborhood with Lens	\$ 4.18	\$ 4.24

Monthly Pole Charges Per Unit Per Month:

12' C-Post Top Anchor Base-Black	\$ 9.30
25' C-Davit Bracket-Anchor Base-Black	\$ 24.46
25' C-Boston Harbor Bracket-Anchor Base-Black	\$ 24.73
12' E-AL – Anchor Base-Black	\$ 9.30
35' AL-Side Mounted-Direct Buried Pole	\$ 15.74
30' AL-Side Mounted-Anchor Base	\$ 12.13
35' AL-Side Mounted-Anchor Base	\$ 11.80
40' AL-Side Mounted-Anchor Base	\$ 14.59
30' Class 7 Wood Pole	\$ 5.77
35' Class 5 Wood Pole	\$ 6.27
40' Class 4 Wood Pole	\$ 9.44
45' Class 4 Wood Pole	\$ 9.79
20' Galleria Anchor Based Pole	\$ 8.32
30' Galleria Anchor Based Pole	\$ 9.84
35' Galleria Anchor Based Pole	\$ 28.29
MW-Light Pole-12' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 5.64
MW-Light Pole-Post Top-12' MH-Style A-Alum-Direct Buried-Top Tenon-Black	\$ 4.83
Light Pole-15' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 5.80
Light Pole-15' MH-Style A-Aluminum-Direct Buried- Top Tenon-Black	\$ 5.02
Light Pole-20' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 6.08
Light Pole-20' MH-Style A-Aluminum-Direct Buried- Top Tenon-Black	\$ 9.32
Light Pole-25' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 7.21
Light Pole-25' MH-Style A-Aluminum-Direct Buried- Top Tenon-Black	\$ 10.39
Light Pole-30' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 8.52

Light Pole-30' MH-Style A-Aluminum-Direct Buried- Top Tenon-Black	\$ 11.56
Light Pole-35' MH-Style A-Aluminum-Anchor Base- Top Tenon-Black	\$ 9.84
Light Pole-35' MH-Style A-Aluminum-Direct Buried- Top Tenon-Black	\$ 12.49
MW-Light Pole-12' MH- Style B Aluminum Anchor Base- Top Tenon Black Pri	\$ 6.87
MW-Light Pole-12' MH-Style C-Post Top-Alum-Anchor Base-TT-Black Pri	\$ 9.30
MW-LT Pole-16' MH-Style C-Davit Bracket-Alum-Anchor Base-TT-Black	\$ 12.45
MW-Light Pole-25' MH-Style C-Davit Bracket-Alum-Anchor Base-TT-Black Pri	\$ 24.46
MW-LT Pole-16' MH-Style C-Boston Harbor Bracket-AL-AB- TT-Black Pri	\$ 9.97
MW-LT Pole-25' MH-Style C-Boston Harbor Bracket-AL-AB- TT-Black Pri	\$ 24.73
MW-LT Pole 12 Ft MH Style D Alum Breakaway Anchor Base TT Black Pri	\$ 9.21
MW-Light Pole-12' MH-Style E-Alum-Anchor Base-Top Tenon-Black	\$ 9.30
MW-Light Pole-12' MH-Style F-Alum-Anchor Base-Top Tenon-Black Pri	\$ 9.96
MW-15210-Galleria Anchor Base-20FT Bronze Steel-OLE	\$ 8.32
MW-15210-Galleria Anchor Base-30FT Bronze Steel-OLE	\$ 9.84
MW-15210-Galleria Anchor Base-35FT Bronze Steel-OLE	\$ 28.29
MW-15310-35FT MH Aluminum Direct Embedded Pole-OLE	\$ 15.74
MW-15320-30FT Mounting Height Aluminum Anchor Base Pole-OLE	\$ 12.13
MW-15320-35FT Mounting Height Aluminum Anchor Base Pole-OLE	\$ 11.80
MW-15320-40FT Mounting Height Aluminum Anchor Base Pole-OLE	\$ 14.59
MW-POLE-30-7	\$ 5.77
MW-POLE-35-5	\$ 6.27
MW-POLE-40-4	\$ 9.44
MW-POLE-45-4	\$ 9.79

RATE NSU
STREET LIGHTING SERVICE - NON-STANDARD UNITS

Rate per Unit per Month:

Company Owned

Boulevard Units Served Underground:

2,500 Lumen Incandescent - Series	\$	9.42
2,500 Lumen Incandescent - Multiple	\$	7.32

Holophane Decorative Served Underground:

10,000 Lumen Mercury Vapor on Fiberglass Pole	\$	17.16
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The cable span charge of \$0.77 per each increment of 25 feet of secondary wiring shall be added to the rate/unit charge for each increment of secondary wiring beyond the first 25 feet from the pole base.

Street Lighting Served Overhead:

2,500 Lumen Incandescent	\$	7.26
2,500 Lumen Mercury Vapor	\$	6.87
21,000 Lumen Mercury Vapor	\$	10.89

Customer Owned

Steel Boulevard Units Served Underground:

2,500 Lumen Incandescent - Series	\$	5.56
2,500 Lumens Incandescent - Multiple	\$	7.07

RATE SC
STREET LIGHTING SERVICE – CUSTOMER OWNED

Base Rate per Unit per Month:

Standard Fixture (Cobra Head):

Mercury Vapor:

7,000 Lumen	\$	4.28
10,000 Lumen	\$	5.45
21,000 Lumen	\$	7.56

Metal Halide:

14,000 Lumen	\$	4.28
20,500 Lumen	\$	5.45
36,000 Lumen	\$	7.56

Sodium Vapor:

9,500 Lumen	\$	5.15
16,000 Lumen	\$	5.74
22,000 Lumen	\$	6.31
27,500 Lumen	\$	6.31
50,000 Lumen	\$	8.54

Decorative Fixture:

Mercury Vapor:			
	7,000 Lumen (Holophane)	\$	5.44
	7,000 Lumen (Town & Country)	\$	5.39
	7,000 Lumen (Gas Replica)	\$	5.44
	7,000 Lumen (Aspen)	\$	5.44
Metal Halide:			
	14,000 Lumen (Traditionaire)	\$	5.39
	14,000 Lumen (Granville Acorn)	\$	5.44
	14,000 Lumen (Gas Replica)	\$	5.44
Sodium Vapor:			
	9,500 Lumen (Town & Country)	\$	5.07
	9,500 Lumen (Traditionaire)	\$	5.07
	9,500 Lumen (Granville Acorn)	\$	5.29
	9,500 Lumen (Rectilinear)	\$	5.07
	9,500 Lumen (Aspen)	\$	5.29
	9,500 Lumen (Holophane)	\$	5.29
	9,500 Lumen (Gas Replica)	\$	5.29
	22,000 Lumen (Rectilinear)	\$	6.68
	50,000 Lumen (Rectilinear)	\$	8.84
<u>Pole Description:</u>			
Wood:			
	30 Foot	\$	4.44
	35 Foot	\$	4.50
	40 Foot	\$	5.39
	Customer Owned and Maintained Units per kWh	\$	0.038305

RATE SE
STREET LIGHTING SERVICE – OVERHEAD EQUIVALENT

Base Rate per Unit per Month:

Decorative Fixtures:

Mercury Vapor:

	7,000 Lumen (Town & Country)	\$	7.45
	7,000 Lumen (Holophane)	\$	7.48
	7,000 Lumen (Gas Replica)	\$	7.48
	7,000 Lumen (Aspen)	\$	7.48

Metal Halide:

	14,000 Lumen (Traditionaire)	\$	7.45
	14,000 Lumen (Granville Acorn)	\$	7.48
	14,000 Lumen (Gas Replica)	\$	7.48

Sodium Vapor:

9,500 Lumen (Town & Country)	\$	8.12
9,500 Lumen (Holophane)	\$	8.23
9,500 Lumen (Rectilinear)	\$	8.12
9,500 Lumen (Gas Replica)	\$	8.22
9,500 Lumen (Aspen)	\$	8.22
9,500 Lumen (Traditionaire)	\$	8.12
9,500 Lumen (Granville Acorn)	\$	8.22
22,000 Lumen (Rectilinear)	\$	11.67
50,000 Lumen (Rectilinear)	\$	15.44
50,000 Lumen (Setback)	\$	15.44

RATE DPA
DISTRIBUTION POLE ATTACHMENTS

Annual rental per pole per foot:

Two-User pole	\$	5.92
Three-User pole	\$	4.95

COGENERATION AND SMALL POWER
PRODUCTION SALE AND PURCHASE TARIFF-100 KW OR LESS

Rates for Purchases from Qualifying Facilities

Energy Purchase Rate per kWh	\$	0.027645
Capacity Purchase Rate per kW-month	\$	3.47

COGENERATION AND SMALL POWER
PRODUCTION SALE AND PURCHASE TARIFF-GREATER THAN 100 KW

Rates for Purchases from Qualifying Facilities

The Energy Purchase Rate for all kWh delivered shall be the PJM Real-Time Locational Marginal Price for power at the DEK Aggregate price node, inclusive of the energy, congestion and losses charges, for each hour of the billing month.

Capacity Purchase Rate per kW-month	\$	3.47
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SCHEDULE RTP
REAL TIME PRICING PROGRAM

Energy Delivery Charge (Credit) per kW per hour from CBL		
Secondary Service	\$	0.009104
Primary Service	\$	0.007850
Transmission Service	\$	0.003576

NON-RECURRING CHARGES

Remote Reconnection	\$	3.45
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Reconnection - Non-remote (Electric Only)	\$ 75.00
Reconnection - Non-remote (Electric and Gas)	\$ 88.00
Reconnection at pole (Electric Only)	\$ 125.00
Reconnection at pole (Electric and Gas)	\$ 150.00
Collection Charge	\$ 50.00

RIDER LM
LOAD MANAGEMENT RIDER

When a customer elects the off-peak provision, the monthly customer charge of the applicable Rate DS or DP will be increased by an additional monthly charge of \$5.00 for each installed time-of-use or interval data recorder meter.

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